September 24, 2002

Honorable William Lyons, Jr. Secretary of Agriculture California Department of Food and Agriculture 1220 N Street Sacramento, California 95814

Dear Secretary Lyons:

Land O' Lakes withdraws its petition dated September 10, 2002 for a transportation credit and allowance hearing. There are some additional issues that need to be addressed. We would like to have the opportunity to re-petition for such a hearing at a later date.

Sincerely,

Original signed by:

James W. Gruebele Consultant for Land O' Lakes

CC: Kelly Krug David Ikari Bob Horton